**Information Notice**

**Act Title** **Fire Services Property Levy Act 2012**

**Information Title:** **Retrospective Commencement**

**Version:** **011**

The amendment of section 11(3) of the **Fire Services Property Levy Act 2012** by section 13 of the **State Taxation and Other Acts Amendment Act 2016**,No. 40/2016 is taken to have come into operation on 30 June 2014.

Section 13 reads as follows:

 13 CPI adjusted fixed charge

In section 11(3) of the **Fire Services Property Levy Act 2012**—

 (a) in the definition of "**L**", after "charge" **insert** "determined in accordance with this section";

 (b) for the definitions of "**A**" and "**B**" **substitute**—

 '**A** is the sum of the consumer price index numbers for the consecutive reference periods in the period—

 (a) commencing on 1 January in the levy year 2 years earlier than the levy year in respect of which the CPI adjusted fixed charge is being determined; and

 (b) ending on the next following 31 December in the levy year immediately preceding the levy year in respect of which the CPI adjusted fixed charge is being determined—

last published by the Australian Bureau of Statistics as at 15 April immediately preceding the levy year in respect of which the CPI adjusted fixed charge is being determined;

 **B** is the sum of the consumer price index numbers for the consecutive reference periods in the period—

 (a) commencing on 1 January in the levy year 3 years earlier than the levy year in respect of which the CPI adjusted fixed charge is being determined; and

 (b) ending on the next following 31 December in the levy year 2 years earlier than the levy year in respect of which the CPI adjusted fixed charge is being determined.

**Example**

In the case of a determination of the CPI adjusted fixed charge for the financial year beginning on 1 July 2016—

• "**L**" is the amount of the fixed charge for the levy year beginning on 1 July 2015; and

• "**A**" is the sum of the consumer price index numbers for the consecutive reference periods in the period commencing on 1 January 2015 and ending on 31 December 2015; and

• "**B**" is the sum of the consumer price index numbers for the consecutive reference periods in the period commencing on 1 January 2014 and ending on 31 December 2014.'.